

## ANNUALLY REQUIRED TAX FORMS

Associations with \$25,000 or more in gross income participating in DPR's Cooperating Associations Program must annually submit a Cooperating Associations Annual Report (DPR 973), and, if applicable, **Internal Revenue Service (IRS) tax Form 990 or 990-EZ**, and a completed **IRS Form 990-T** (if applicable). This meets the Department of General Services contract requirements and provides a standard and consistent method for reporting cooperating association income.

If an Association does not have a calendar year end, the association may submit its most recent tax return with the DPR 973 annual report form.

### -- IRS Tax Form Highlights --

<b>IRS Form 990 &amp; Schedule A</b> <i>Return of Organization Exempt from Income Tax</i>	
Who Files	All 501.c organizations with gross receipts of \$25,000 or more (see also below)
Purpose	Reports financial information including statement of revenue and expense and balance sheet for past fiscal year. Also requests information on such things as program activities, certain contributions to the organization, and the names of board members. Schedule A includes supplemental information on the sources of financial support.
<b>IRS Form 990-EZ</b> <i>Return of Organization Exempt from Income Tax</i>	
Who Files	Organizations with gross receipts of \$25,000 or more, but less than \$100,000 <u>AND</u> end of year total assets less than \$250,000
Purpose	Shortened version of Form 990
<b>IRS 990-T</b> <i>Exempt Organization Business Income Tax Return</i>	
Who Files	Organizations with unrelated business income of \$1,000 or more.
Purpose	Filing of financial information for Unrelated Business Income Tax (UBIT)

### Helpful Publications

Publication 1023 *Application for Recognition of Exemption*  
Publication 557 *Tax Exempt Status for Your Organization*  
Publication 598 *Tax on Unrelated Business Income of Exempt Organizations*  
Form 5768 *Election/Revocation of Election by an Eligible Section 501 (c) (3) Organization to Make Expenditures to Influence Legislation*  
Instructions for: **990 or 990-T or 990-EZ**

### IRS Questions

Information                      1 (800) 829-1040  
Forms                              1 (800) 829-3676  
Exempt Organizations      1 (877) 829-5500

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